

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT
APPEARANCE OF COUNSEL FORM

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☐ Retained ☐ Court-appointed(CJA) ☐ Court-assigned(non-CJA) ☐ Federal Defender ☐ Pro Bono ☒ Government

COUNSEL FOR: Commissioner of Internal Revenue

as the

(party name)

☐ appellant(s) ☒ appellee(s) ☐ petitioner(s) ☐ respondent(s) ☐ amicus curiae ☐ intervenor(s)

s/ Bridget M. Rowan

(signature)

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CERTIFICATE OF SERVICE

I certify that on 01/19/2016 the foregoing document was served on all parties or their counsel of record through the CM/ECF system if they are registered users or, if they are not, by serving a true and correct copy at the addresses listed below:

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s/ Bridget M. Rowan

Signature

01/19/2016

Date